

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA

United States of America,	)	Misc. Case No.: 3:15-mc-360-JFA
	)	
Petitioner,	)	
	)	ORDER
vs.	)	
	)	
Wayne C. Siron,	)	
	)	
Respondent.	)	
_____	)	

This is an action to enforce an IRS summons against the respondent, Wayne C. Siron. Upon proper application, this court issued its order to show cause, requiring the respondent to appear before this court at 10:00 a.m. on Monday, December 14, 2015, to show cause why he should not be required to respond to the summons.

The respondent has filed two papers in opposition to the summons, raising a variety of procedural defenses, the most prominent being the argument that he is not subject to the jurisdiction of this court. The court has carefully examined all of the arguments advanced by the respondent and none of them provide a basis for the respondent's failure to appear. In fact, most of the arguments have been summarily dismissed as frivolous by courts that have been presented with similar arguments.


For the foregoing reasons, it appears that this court is left with no option but then to require the United States Marshal to take custody of the respondent to have him brought before this court.

Accordingly, the United States Marshal for this District is hereby directed to take custody of Wayne C. Siron, and forthwith bring him before this court so that the hearing on the summons may be conducted. When the Marshal has obtained custody of the respondent, he should immediately notify this court and the court will promptly notify the United States Attorneys Office and conduct a hearing. If there is a delay between the time of apprehension and the prompt setting of a hearing, the Marshal is authorized to detain the respondent in an appropriate detention facility.

The Clerk's Office shall provide the Marshal with the home address of the respondent which shall not be put in this order in an effort to prevent the same from being placed on the public record.

IT IS SO ORDERED.

December 14, 2015  
Columbia, South Carolina

A handwritten signature in black ink, reading "Joseph F. Anderson, Jr." in a cursive script.

Joseph F. Anderson, Jr.  
United States District Judge